

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 3RD DAY OF APRIL, 1998

BEFORE

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NO: 13572/1990

BETWEEN:

Thungabhadra Sugar Works Ltd.,  
Shimoga by its  
Director, Shri Modi.

PETITIONER

(By Sri. B.T.Parthasarathy, Adv.,)

AND:

1. State of Karnataka  
by the ch.Secretary,  
Govt of Karnataka  
Vidhana Soudha  
Bangalore-1.
2. The ecretary to Government,  
Department of Electricity,  
and Power, Govt of Karnataka  
Vidhana Soudha  
Bangalore-1
3. The Ch Electrical  
Inspector to Govt  
4th floor, K.E.B.  
Multistoreyed Building,  
P.B.No.5148, K.R.Circle,  
Bangalore-1-

RESPONDENTS

(By Sri.K.M.Shivayogiswamy, HCGP)

This petition ~~xxxxxxxxxx~~ is filed praying to  
quash Annexure-G dtd. 24-5-1990.

This petition coming on for hearing this day,  
the Court made the following:-

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The demand of Rs.15,28,387.20 towards tax and interest have been created against the petitioner being the electricity tax.

It is stated that the petitioner is a new unit and is entitled for the incentive in terms of the notification dated 8-5-1975. It is pointed out that initially the Chief Electrical Inspector agreed with the petitioner but later steps were taken for realisation <sup>of</sup> ~~on cap~~ consumption of electricity. On behalf of the respondent it is stated that the liability of tax from January, 1968 to April, 1985 and a detailed list has already been sent to the petitioner ~~wide~~ letter dtd. 3-12-1985. In order to claim exemption, the petitioner has to obtain a certificate from the Director of Industries and Commerce. But the said certificate has not till been submitted.

2. Learned counsel for the petitioner has pointed out that the matter is still pending with the Government and they have applied for certificate but the same has not yet been issued. The notification dtd. 8-5-1975 is concerned, the benefits can be availed on fulfilment of certain conditions. The Agency for granting the certificate of new unit has been shown as Director of Industries and Commerce in the notification

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itself and therefore the petitioner would submit the application to the Director of Industries and Commerce within a period of four weeks from today. The Director of Industries and Commerce shall consider the same and pass appropriate orders. If it is found that the petitioner is not entitled for payment of any tax in view of it being a new unit, then no recovery would be made for the period for which the petitioner is found eligible. The application pending with the Government shall also be decided expeditiously.

The stay which has been granted by this court shall continue for a period of 6 months and it is expected that the respondent would dispose of the application of the petitioner within the aforesaid period.

Petition stands disposed of with the above observations.

Sd/-  
JUDGE

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